What is claimed:

- 1. A seat and cargo carrier apparatus for a vehicle, comprising:
- a base having an upper side defining a base support deck, a forward end, a rearward end, a first side, and a second side, the base connectable to the vehicle; and
- a seat member having a forward end, a rearward end, and upper side, and a lower side, the lower side forming a seat member support deck, the rearward end of the seat member having a flange extending along at least a portion thereof and supported by a brace extending between the forward end and the rearward end of the seat member, the seat member pivotally connected to the base so that the seat member is movable between a seating position and a cargo carrying position, in the seating position the seat member positioned on top of the base with the seat member support deck arranged in a face to face relationship with respect to the base support deck and in the cargo carrying position the seat member positioned so that the flange at the rearward end of the seat member abuttingly engages the rearward end of the base and the seat member support deck is in a substantially coplanar relationship with the base support deck.
- 2. The apparatus of claim 1 wherein the forward end of the seat member has a flange extending along at least a portion thereof and wherein the brace extends between the flange of the forward end and the flange of the rearward end.
- 3. The apparatus of claim 1 wherein the base has a front wall extending upwardly from the forward end, a first sidewall extending upwardly from the first side, and a second sidewall extending upwardly from the second side, and wherein the apparatus

further comprises a wall unit having a first sidewall, a second sidewall, a rear wall, an open forward end, and an open bottom, the open forward end of the wall unit pivotally connected to the base so that the wall unit is moveable between a lowered position and a raised position, in the raised position the wall unit cooperating with the first sidewall, the second sidewall and the front wall of the base to form a cargo box wherein the base support deck and the seat member support deck cooperate to form a bottom of the cargo box.

- 4. The apparatus of claim 3 wherein at least a portion of the rear wall of the wall unit is movable relative to the first sidewall and the second sidewall of the wall unit between a raised position and a lowered position.
- 5. The apparatus of claim 4 wherein at least a portion of the rear wall of the wall unit defines a step when the wall unit is in the lowered position.
- 6. The apparatus of claim 1 wherein the seat member further includes a seat cushion attached to the upper side thereof.
- 7. The apparatus of claim 1 wherein the wall unit is provided with an interior shoulder and wherein at least a portion of the seat member is positioned on the interior shoulder of the wall unit when the seal member is in the cargo carrying position and the wall unit is in the raised position.
 - 8. A seat and cargo carrier apparatus for a vehicle, comprising:
 - a base having an upper side defining a base support deck, a forward end, a rearward end, a first side, and a second side, the base further having a front wall extending upwardly from the forward end, a first sidewall extending

upwardly from the first side, and a second sidewall extending upwardly from the second side;

- a seat member having a forward end, a rearward end, and upper side, and a lower side, the lower side forming a seat member support deck, the seat member pivotally connected to the base so that the seat member is movable between a seating position and a cargo carrying position, in the seating position the seat member positioned on top of the base with the seat member support deck arranged in a face to face relationship with respect to the base support deck and in the cargo carrying position the seat member positioned so that the seat member support deck is in a substantially coplanar relationship with the base support deck; and
- a wall unit having a first sidewall, a second sidewall, a rear wall, an open forward end, and an open bottom, the open forward end of the wall unit pivotally connected to the base so that the wall unit is moveable between a lowered position and a raised position, in the raised position the wall unit cooperating with the first sidewall, the second sidewall and the front wall of the base to form a cargo box wherein the base support deck and the seat member support deck cooperate to form a bottom of the cargo box.
- 9. The apparatus of claim 8 wherein at least a portion of the rear wall of the wall unit is movable relative to the first sidewall and the second sidewall of the wall unit between a raised position and a lowered position.
- 10. The apparatus of claim 8 wherein the seat member further includes a seat cushion attached to the upper side thereof, and wherein the seat cushion extends through

the open bottom of the wall unit when the seat member is in the cargo carrying position and the wall unit is in the raised position.

- 11. The apparatus of claim 8 wherein at least a portion of the rear wall of the wall unit defines a step when the wall unit is in the lowered position.
- 12. The apparatus of claim 8 wherein the wall unit is provided with an interior shoulder and wherein at least a portion of the seat member is positioned on the interior shoulder of the wall unit when the seal member is in the cargo carrying position and the wall unit is in the raised position.
 - 13. A seat and cargo carrier apparatus for a vehicle, comprising:
 - a base having an upper side defining a base support deck, a forward end, a rearward end, a first side, and a second side, the base further having a front wall extending upwardly from the forward end, a first sidewall extending upwardly from the first side, and a second sidewall extending upwardly from the second side;
 - a seat member having a forward end, a rearward end, and upper side, and a lower side, the lower side forming a seat member support deck, the seat member pivotally connected to the base so that the seat member is movable between a seating position and a cargo carrying position, in the seating position the seat member positioned on top of the base with the seat member support deck arranged in a face to face relationship with respect to the base support deck and in the cargo carrying position the seat member positioned so that the seat member support deck is in a substantially coplanar relationship with the base support deck;

a wall unit having a first sidewall, a second sidewall, a rear wall, an open forward end, and an open bottom, the open forward end of the wall unit pivotally connected to the base so that the wall unit is moveable between a lowered position and a raised position, in the raised position the wall unit cooperating with the first sidewall, the second sidewall and the front wall of the base to form a cargo box wherein the base support deck and the seat member support deck cooperate to form a bottom of the cargo box; and

means for connecting the base to the vehicle.

- 14. The apparatus of claim 13 wherein the connecting means supports a forward back rest of the vehicle.
- 15. The apparatus of claim 13 wherein the connecting means supports a back rest for use in conjunction with the seat member.
- 16. The apparatus of claim 13 wherein at least a portion of the rear wall of the wall unit is movable relative to the first sidewall and the second sidewall of the wall unit between a raised position and a lowered position.
- 17. The apparatus of claim 13 wherein the seat member further includes a seat cushion attached to the upper side thereof, and wherein the seat cushion extends through the open bottom of the wall unit when the seat member is in the cargo carrying position and the wall unit is in the raised position.
- 18. The apparatus of claim 13 wherein at least a portion of the rear wall of the wall unit defines a step when the wall unit is in the lowered position.

- 19. The apparatus of claim 13 wherein the wall unit is provided with an interior shoulder and wherein at least a portion of the seat member is positioned on the interior shoulder of the wall unit when the seal member is in the cargo carrying position and the wall unit is in the raised position.
 - 20. A seat and cargo carrier apparatus for a vehicle, comprising:
 - a base having an upper side defining a base support deck, a forward end, a rearward end, a first side, and a second side; and means for connecting the base to the vehicle.
 - 21. The apparatus of claim 20 further comprising:
 - a seat member having a forward end, a rearward end, and upper side, and a lower side, the lower side forming a seat member support deck, the seat member pivotally connected to the base so that the seat member is movable between a seating position and a cargo carrying position, in the seating position the seat member positioned on top of the base with the seat member support deck arranged in a face to face relationship with respect to the base support deck and in the cargo carrying position the seat member positioned so that the seat member support deck is in a substantially coplanar relationship with the base support deck.
- 22. The apparatus of claim 20 wherein the connecting means supports a forward back rest of the vehicle.
- 23. The apparatus of claim 20 wherein the connecting means supports a back rest for use in conjunction with the seat member.

24. The apparatus of claim 21 wherein the seat member further includes a seat cushion attached to the upper side thereof.